

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Vigo County School Corp (8030)

Vigo County School Corp (8030)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$54,352,531	\$54,596,491	\$52,306,309	\$49,930,095	-2%	-5%
Group Health Insurance (222)	\$9,596,062	\$10,117,516	\$10,063,588	\$9,927,483	1%	-1%
Other Purchased Professional and Technical Services (319)	\$3,792,610	\$3,940,768	\$3,597,816	\$3,839,400	0%	7%
Social Security-Certified Employee Retirement (212)	\$3,949,544	\$3,937,287	\$3,758,273	\$3,574,246	-2%	-5%
Noncertified Salaries (120)	\$3,741,022	\$3,981,416	\$3,922,384	\$3,207,260	-4%	-18%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,829,524	\$3,228,921	\$3,887,162	\$3,177,765	3%	-18%
Dues and Fees (810)	\$3,336,606	\$3,540,104	\$2,566,577	\$3,148,453	-1%	23%
Operational Supplies (611)	\$1,548,708	\$1,480,438	\$1,176,099	\$1,425,262	-2%	21%
Textbooks (630)	\$1,270,569	\$1,912,828	\$1,577,400	\$1,188,187	-2%	-25%
Other Employee Benefits (241 to 290)	\$1,343,473	\$843,678	\$724,609	\$760,232	-13%	5%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$949,384	\$984,957	\$1,068,282	\$701,323	-7%	-34%
Equipment (730)	\$1,093,911	\$744,332	\$354,623	\$377,513	-23%	6%
Terminal Leave (125)	\$0	\$0	\$242,749	\$367,735	N/A	51%
Telephone (531)	\$127,045	\$129,057	\$136,474	\$351,028	29%	157%
Other General Supplies (615, 660 to 689)	\$200,377	\$145,393	\$177,105	\$307,264	11%	73%
Workers Compensation Insurance (225)	\$144,007	\$128,637	\$151,722	\$271,695	17%	79%
Social Security-Noncertified Employee Retirement (211)	\$310,414	\$323,356	\$321,467	\$260,132	-4%	-19%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$624,469	\$413,113	\$264,704	\$231,297	-22%	-13%
Library Books (640)	\$120,379	\$145,684	\$156,411	\$138,750	4%	-11%
Technology Related Professional Development (748)	\$157,428	\$72,507	\$53,645	\$88,303	-13%	65%
Public Employees Retirement Fund (214)	\$67,098	\$102,041	\$120,946	\$66,803	0%	-45%
Miscellaneous Objects (876 to 899)	\$81,356	\$126,489	\$26,543	\$54,703	-9%	106%
Periodicals (650)	\$33,279	\$30,159	\$39,853	\$44,964	8%	13%
Food Purchases (614)	\$16,394	\$20,164	\$19,202	\$16,124	0%	-16%
Purchased Services; Student Transportation Services (510)	\$5,447	\$31,568	\$277	\$11,628	21%	> 500%
Unemployment compensation (230)	\$24,316	\$22,941	\$3,011	\$9,286	-21%	208%
Severance/Early Retirement Pay (213)	\$260,112	\$280,471	\$202,753	\$8,121	-58%	-96%
Travel (580)	\$10,628	\$12,106	\$10,728	\$6,854	-10%	-36%
Printing and Binding (550)	\$2	\$5,032	\$5,276	\$5,639	> 500%	7%
Computer Hardware (741)	\$59,148	\$8,540	\$9,989	\$2,280	-56%	-77%
Postage and Postage Machine Rental (532)	\$1,077	\$462	\$114	\$119	-42%	5%
Overtime Salaries (140)	\$0	\$41	\$0	\$0	N/A	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$11,190	\$0	\$0	\$0	-100%	N/A
Interest on Bonds or Notes (832)	\$106	\$291	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$8,201	\$8,682	\$9,052	\$0	-100%	-100%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Vigo County School Corp (8030)

Vigo County School Corp (8030)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Pre-2008 object code - temporary salaries (header) (130)	\$3,579	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$90,069,993	\$91,315,468	\$86,955,140	\$83,499,944	-2%	-4%
Student Instructional Support						
Certified Salaries (110)	\$7,136,999	\$6,631,624	\$6,532,421	\$6,603,996	-2%	1%
Noncertified Salaries (120)	\$1,964,191	\$1,805,068	\$1,753,643	\$1,695,127	-4%	-3%
Group Health Insurance (222)	\$1,406,687	\$1,401,661	\$1,373,691	\$1,445,440	1%	5%
Social Security-Certified Employee Retirement (212)	\$523,641	\$479,773	\$468,336	\$474,020	-2%	1%
Teacher Retirement Fund, After 7-1-95 (216)	\$301,361	\$319,481	\$372,627	\$333,539	3%	-10%
Public Employees Retirement Fund (214)	\$164,091	\$193,050	\$238,791	\$198,243	5%	-17%
Other Employee Benefits (241 to 290)	\$239,003	\$195,604	\$160,322	\$166,279	-9%	4%
Social Security-Noncertified Employee Retirement (211)	\$144,011	\$132,943	\$130,612	\$127,256	-3%	-3%
Terminal Leave (125)	\$0	\$0	\$27,915	\$100,121	N/A	259%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$122,130	\$118,282	\$136,789	\$98,959	-5%	-28%
Operational Supplies (611)	\$49,077	\$49,102	\$50,563	\$62,226	6%	23%
Other Purchased Professional and Technical Services (319)	\$8,008	\$42,887	\$20,932	\$54,619	62%	161%
Workers Compensation Insurance (225)	\$17,621	\$4,484	\$12,847	\$41,630	24%	224%
Pre-2008 object code - temporary salaries (header) (130)	\$2,454	\$9,671	\$7,083	\$12,077	49%	71%
Severance/Early Retirement Pay (213)	\$131,137	\$106,285	\$52,808	\$12,015	-45%	-77%
Travel (580)	\$8,197	\$8,610	\$7,142	\$8,460	1%	18%
Technology Related Professional Development (748)	-\$557	\$2,805	\$4,563	\$5,121	N/A	12%
Periodicals (650)	\$0	\$0	\$0	\$83	N/A	N/A
Unemployment compensation (230)	\$7,001	\$5,504	\$9,174	\$0	-100%	-100%
Student Instructional Support Total	\$12,225,052	\$11,506,834	\$11,360,259	\$11,439,211	-2%	1%
Overhead and Operational						
Noncertified Salaries (120)	\$11,035,955	\$10,616,995	\$10,395,319	\$9,929,951	-3%	-4%
Heating and Cooling for Buildings - Electricity (621)	\$2,418,155	\$2,632,109	\$2,509,899	\$2,877,515	4%	15%
Food Purchases (614)	\$2,615,273	\$2,849,839	\$2,869,693	\$2,827,456	2%	-1%
Other General Supplies (615, 660 to 689)	\$1,299,374	\$1,306,071	\$1,308,666	\$1,392,295	2%	6%
Group Health Insurance (222)	\$1,581,380	\$1,576,750	\$1,468,043	\$1,380,993	-3%	-6%
Public Employees Retirement Fund (214)	\$979,171	\$1,142,274	\$1,474,941	\$1,210,457	5%	-18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$956,808	\$1,186,419	\$1,077,261	\$1,150,243	5%	7%
Gasoline and Lubricants (613)	\$1,008,999	\$1,196,508	\$1,207,727	\$1,149,416	3%	-5%
Heating and Cooling for Buildings - Gas (622)	\$964,228	\$774,199	\$733,199	\$983,688	1%	34%
Social Security-Noncertified Employee Retirement (211)	\$864,769	\$831,500	\$826,872	\$822,470	-1%	-1%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Vigo County School Corp (8030)

Vigo County School Corp (8030)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Nonlicensed Employees Temporary Salaries (136)	\$51,616	\$83,706	\$250,850	\$756,511	96%	202%
Miscellaneous Objects (876 to 899)	\$656,552	\$862,795	\$513,772	\$721,953	2%	41%
Certified Salaries (110)	\$633,076	\$657,115	\$653,715	\$662,643	1%	1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$625,900	\$506,977	\$576,575	\$598,881	-1%	4%
Utility Services Water and Sewage (411)	\$425,776	\$481,507	\$496,861	\$595,005	9%	20%
Other Purchased Professional and Technical Services (319)	\$360,541	\$511,013	\$433,434	\$396,774	2%	-8%
Workers Compensation Insurance (225)	\$246,569	\$279,752	\$267,755	\$378,615	11%	41%
Pre-2008 object code - temporary salaries (header) (130)	\$541,284	\$488,080	\$449,846	\$361,411	-10%	-20%
Telephone (531)	\$150,023	\$151,661	\$233,436	\$356,837	24%	53%
Equipment (730)	\$279,897	\$283,896	\$302,606	\$342,814	5%	13%
Operational Supplies (611)	\$238,138	\$265,746	\$344,202	\$264,818	3%	-23%
Licensed Employees Temporary Salaries (135)	\$243,857	\$234,551	\$223,180	\$202,360	-5%	-9%
Terminal Leave (125)	\$0	\$0	\$6,037	\$128,435	N/A	> 500%
Other Employee Benefits (241 to 290)	\$160,515	\$151,525	\$147,673	\$124,665	-6%	-16%
Other purchased property services (490 to 499)	\$63,499	\$53,038	\$68,778	\$90,718	9%	32%
Postage and Postage Machine Rental (532)	\$95,651	\$91,034	\$65,536	\$79,732	-4%	22%
Overtime Salaries (140)	\$96,255	\$78,264	\$78,521	\$63,581	-10%	-19%
Tires and Repairs (612)	\$22,561	\$41,933	\$51,589	\$50,098	22%	-3%
Social Security-Certified Employee Retirement (212)	\$40,624	\$40,904	\$42,168	\$42,463	1%	1%
Severance/Early Retirement Pay (213)	\$100,162	\$139,041	\$169,071	\$26,910	-28%	-84%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,306	\$12,892	\$24,273	\$24,025	18%	-1%
Improvements Other Than Buildings (715)	\$17,946	\$4,733	\$17,444	\$19,003	1%	9%
Purchased Services; Student Transportation Services (510)	\$33,087	\$169	\$23,237	\$15,866	-17%	-32%
Other Purchased Services (593)	\$16,400	\$19,792	\$20,290	\$15,039	-2%	-26%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$13,038	\$13,591	\$15,273	\$14,573	3%	-5%
Board Members Compensation (115)	\$14,000	\$14,000	\$14,000	\$14,000	0%	0%
Unemployment compensation (230)	\$34,159	\$29,502	\$43,082	\$12,417	-22%	-71%
Technology Related Professional Development (748)	\$14,576	\$13,730	\$19,488	\$12,001	-5%	-38%
Dues and Fees (810)	\$11,591	\$10,955	\$10,550	\$10,545	-2%	0%
Official Bond Premiums (525)	\$10,975	\$12,242	\$11,121	\$10,012	-2%	-10%
Bank Service Charges (871)	\$2,982	\$5,512	\$7,252	\$9,487	34%	31%
Advertising (540)	\$6,259	\$6,702	\$2,845	\$8,972	9%	215%
Purchased Professional and Technnical Board of Education Services (318)	\$4,450	\$4,025	\$525	\$8,056	16%	> 500%
Travel (580)	\$10,641	\$11,764	\$9,477	\$6,206	-13%	-35%
Printing and Binding (550)	\$25,626	\$18,383	\$4,895	\$4,425	-36%	-10%
Purchased Property Services; Rentals (440)	\$3,525	\$4,740	\$5,027	\$2,389	-9%	-52%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Vigo County School Corp (8030)

Vigo County School Corp (8030)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Other Public or Private Utility Services (419)	\$555	\$756	\$781	\$846	11%	8%
Vehicles (731)	\$1,815,471	\$3,574,353	\$41,912	\$384	-88%	-99%
Judgments Against the School Corporation (820)	\$6,000	\$9,600	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$47,305	\$31,663	\$0	\$0	-100%	N/A
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$1,886,306	\$0	N/A	-100%
Overhead and Operational Total	\$30,857,500	\$33,314,304	\$31,405,001	\$30,157,952	-1%	-4%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$11,095,543	\$10,776,974	\$10,794,133	\$8,286,080	-7%	-23%
Computer Hardware (741)	\$589,368	\$399,938	\$236,108	\$3,543,159	57%	> 500%
Improvements Other Than Buildings (715)	\$2,654,194	\$3,133,470	\$2,026,212	\$1,735,191	-10%	-14%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$292,382	\$1,489,668	N/A	409%
Buildings (720)	\$1,432,724	\$3,400,015	\$2,396,005	\$1,389,096	-1%	-42%
Noncertified Salaries (120)	\$1,032,235	\$956,638	\$963,974	\$889,542	-4%	-8%
Certified Salaries (110)	\$814,758	\$843,140	\$740,493	\$765,982	-2%	3%
Purchased Property Services; Rentals (440)	\$592,021	\$526,967	\$612,962	\$748,995	6%	22%
Equipment (730)	\$682,927	\$551,324	\$701,958	\$470,355	-9%	-33%
Group Health Insurance (222)	\$261,095	\$255,717	\$294,565	\$291,456	3%	-1%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$18,172	\$191,300	N/A	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$127,724	\$70,727	\$37,170	\$181,540	9%	388%
Public Employees Retirement Fund (214)	\$81,086	\$89,044	\$106,474	\$81,823	0%	-23%
Social Security-Certified Employee Retirement (212)	\$82,656	\$84,054	\$75,849	\$77,589	-2%	2%
Workers Compensation Insurance (225)	\$34,556	\$6,029	\$1,679	\$68,423	19%	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$50,989	\$54,820	\$75,025	\$65,804	7%	-12%
Social Security-Noncertified Employee Retirement (211)	\$53,659	\$48,515	\$49,453	\$44,995	-4%	-9%
Miscellaneous Objects (876 to 899)	\$64,948	\$43,236	\$47,978	\$33,716	-15%	-30%
Other Technology Hardware (746)	\$16,563	\$71	\$13,426	\$24,931	11%	86%
Terminal Leave (125)	\$0	\$0	\$0	\$23,582	N/A	N/A
Land and Easements (710)	\$0	\$0	\$3,003	\$18,529	N/A	> 500%
Other Employee Benefits (241 to 290)	\$17,147	\$14,002	\$14,625	\$14,895	-3%	2%
Overtime Salaries (140)	\$19,030	\$16,378	\$9,224	\$9,421	-16%	2%
Travel (580)	\$5,040	\$4,695	\$4,056	\$7,599	11%	87%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,855	\$7,894	\$6,699	\$4,722	-12%	-30%
Other Purchased Professional and Technical Services (319)	\$21,895	\$3,619	\$4,612	\$3,718	-36%	-19%
Severance/Early Retirement Pay (213)	\$9,577	\$22,055	\$23,972	\$1,500	-37%	-94%
Interest on Bonds or Notes (832)	\$0	\$61,889	\$22,220	\$0	N/A	-100%

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Vigo County School Corp (8030)

Vigo County School Corp (8030)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Unemployment compensation (230)	\$2,707	\$50	\$1,026	\$0	-100%	-100%
Operational Supplies (611)	\$0	\$0	\$1,254	\$0	N/A	-100%
Seldom or Non-Recurring Purchases (873)	\$7,097	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$19,757,396	\$21,371,262	\$19,574,707	\$20,463,610	1%	5%
Grand Total	\$152,909,940	\$157,507,868	\$149,295,107	\$145,560,717	-1%	-3%